

# **JULY 23, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 23, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 25, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the June 25, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

Susan Rogers, County Assessor and Darrell Stanard, Stanard Appraisal Services were present for the Board of Equalization Protest Hearings for Property Valuation Protests. Also present was Jackie L. Kassebaum, County Clerk.

Protestor Ron Hasley appeared at 10:00 for the hearing at 10:00 a.m. also present for support of Ron Hasley is Vicki Hasley and Tiffany Hasley. Also present for support of the County Board is County Attorney Timothy S. Schmidt. The Protest #2012-05 (Lots 1, 2,3,4,7,8,9,10, N.30' Lots 5 & 11, Block 47, Wheeler's Sub of Outlots 18-21, Original Town of Nelson) was read into the record. Hasley commented he purchased the property for \$4,500.00 at a nationally advertized auction. Hasley requested which approach was used in determining the value. Stanard noted the cost approach was used. Hasley noted he pulled records from TERC to determine a 3 year study of sales in Nuckolls County and determined that 5 of 14 were sold for \$5,000.00 or less and the average sale was \$20,000.00 The cost approach being most arbitrary. Depreciation should be factored in as it was built in 1960. Hasley noted no business wants to come to Nuckolls County and feels the most accurate approach would be sales. Stanard requested to have the Board, Stanard and Assessor Rogers allowed entry into the building. Hasley did not respond, Stanard noted they needed to check if wiring, etc has been removed. Hasley noted no changes have been made since the day of the auction. No building permits have been issued and no improvements have been made. Hasley does not believe an inspection is necessary. The Church Council refuses the County accesses to the building. Assessor Rogers asked Hasley if they are still receiving mail at 123 N. 3<sup>rd</sup> Street in Beatrice. Hasley responded yes. Rogers submitted a letter that had been sent certified mail which had been returned as unclaimed as Exhibit #1. The Board will take this under consideration.

Protestor Ron Hasley appeared at 10:00 for the hearing at 10:00 a.m. also present for support of Ron Hasley is Vicki Hasley & Tiffany Hasley. Also present for support of the County Board is County Attorney Timothy S. Schmidt. The Protest #2012-06 (Lots 7, 8 & 9 Block 41, Original Town of Nelson), was read into the record. Ron Hasley noted the lot is used for a garden. Noted the lot is not equal to others. The Board will take this under consideration and make their decision at a later time.

Protestor Jerry Karmazin was not present for his hearing at 10:15 a.m. His protest #2012-07 (North 20' of Lot 1, Block 2, Mt. Clare) was read into the record. Karmazin requested to have the building value changed to 0.00 as there are no bins on this site anymore. Assessor Rogers verified that there are no bins on this location. Rogers recommends a \$0.00 value as there are no buildings at this location. **A motion was made by Combs and seconded by Brown to accept the County Assessor's recommendation of lowering the value of the building to \$0.00 valuation. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Protestors Michael & Stacey Burns were both present for their hearing at 10:30 a.m. Their protest #2012-08 (N. 67' of E. 150' of South half of Lots 10, 11 & 12, Block 31, Original Town of Nelson) was read into the record. The Burns are requested to have the building value decreased due to upkeep and damage to the home. An Appraisal was submitted for evidence. The Burns noted several issues with the home's interior and exterior. The Board has requested an on-site inspection of the property and arrangements are made for later. A determination will be made at a later time.

Protestor Donald Kottmeyer is present for his hearing at 10:45 a.m. His protest #2012-09 (W1/2 of NE1/4 of Section 35-T1N-R6W) was read into the record. Kottmeyer believes the value should be reduced by 35%. Kottmeyer noted the neighbor to the North has removed a lot of vegetation which allows for flooding on his land. He also noted the neighbor has a reuse pit which is within 268 ft of his drinking well. Kottmeyer noted the County has been spending a lot of taxpayer's money lately. The County needs to help out with taxes. Assessor Rogers noted the Ag land values are driven by a 3 year study of recent sales. The price per acre keeps going up. She will look @ land classification to see if there is a change needed. The Board determined they will take this under advisement and make their determination at a later time.

Protestors Richard & Lorraine Wroughton were present for their hearing at 11:00 a.m. Their protest #2012-10 (Pt of W1/2 of SW1/4 of Section 23, T4N-R7W) was read into the record. The Protestors commented they are being taxed on 1.54 acres and own only 1.37 acres according to the survey by Olsson Associates. A copy of the survey has been submitted as evidence. Assessor Rogers had done a check on FSA Maps and GIS and would propose to change the taxable acres to 1.39733 which is removing a State ROW to a different parcel #. **A motion was made by Brown and seconded by Combs to accept the County Assessor's recommendation of a change in acres to 1.39733 from 1.54 acres. Corman, Brown and Combs all voted Aye, 0 voted Aye. Motion carried.**

The Board heard the following Motor Vehicle Exemption Applications from qualifying organizations.

**A motion was made by Brown and seconded by Combs to approve the Motor Vehicle Exemption application submitted by Mid Nebraska Individual Services Inc. for a 2002 Ford Winstar Van used for the express purpose of transportation for clients to medical appointments to and from their homes to the training area and /or job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Corman to approve the Motor Vehicle Exemption application submitted by Brodstone Memorial Hospital for a 2003 Ford Taurus used for traveling to clinics, transporting medical supplies and employee education travel. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Protestors Todd & Laura Himmelberg were both present for their hearing at 11:30 a.m. Their protest #2012-11 (Lots 6 & 7, Block 11, Original Town to Lawrence) was read into the record. The protestors were concerned how the County came up with a value of \$89,045.00 for the building. They tried to find other buildings of like type structures and could not. Appraiser Stanard addressed the design and structure of the building. It was noted the building is mostly storage and to service vehicles. The second floor is storage also. Stanard requested to allow the Board, the Assessor and himself an interior inspection of the building. Arrangements were made. The Board will take this under consideration and after an on-site inspection will make their determination.

Protestor NE Colorado Cellular Inc. was not present for this hearing. The protest #2012-12 (Part of the NE1/4 of SW1/4 of Section 26, T3N-R7W) was read into the record. The protestor's are requesting a \$0.00 valuation as all land and buildings are now being reported to the state and will be centrally assessed for 2012. Assessor Rogers verified with the NE Department of Revenue that they are on the Special Assessments with the State. Rogers would recommend a change in value to \$0.00 for both land and buildings. **A motion was made by Combs and seconded by Corman to accept the County Assessors recommendation. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 11:57 a.m. for lunch and to do on-site inspections. Chairman Corman reconvened the meeting at 2:30 a.m.

**Protest #2012-05 (Ron Hasley, President for the Prayer Center), Lots 1, 2,3, 4,7, 8, 9, 10 & North 30' of Lots 5 & 11, Block 47, Wheeler's Sub of Outlots 18-21 to Nelson. The County Assessor recommends No Change in Valuation. She was not able to do an inspection of the property and has not received any additional information. Appraiser Stanard concurred with this determination. A motion by Combs and**

**seconded by Corman to accept the County Assessor's recommendation No Change in Valuation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

**Protest #2012-06 (Ron Hasley, President for the Prayer Center), Lots 7, 8, & 9, Block 41, Original Town of Nelson. The County Assessor recommends No Change in Valuation. The vacant lot is with in value in accordance with others. Appraiser Stanard agrees. A motion by Brown and seconded by Combs to accept the County Assessor's recommendation No Change in Valuation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

**Protest #2012-08 (Michael & Stacey Burns) N. 67' of E. 150' of South half of Lots 10, 11 & 12, Block 31, Original Town of Nelson. After an onsite inspection, Appraiser Stanard noted, due to deferred maintenance, recommends a change. The condition is badly worn but still in good condition. He recommends a change to 22,295.00 for total value. Assessor Rogers agrees with Stanard, it warrants a reduction in value. A motion was made by Combs and seconded by Corman to accept the County Assessor's recommendation. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Protest #2012-09 (Donald Kottmeyer) W1/2 of NE1/4 of Section 35, T1N-R6W. Assessor Rogers verified acreages to the 2009 GIS and would recommend no change in value. A motion was made by Corman and seconded by Brown to accept the County Assessor's recommendation of no change. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Protest #2012-11 (Todd & Laura Himmelberg) Lots 6 & 7, Block 11, Original Town of Lawrence. After an onsite inspection, Appraiser Stanard noted some depreciation in the 1<sup>st</sup> floor as it shows the original condition and 2<sup>nd</sup> floor is only finished in particle board. Noted there is a exercise room which is finished. Stanard noted the outside sheeting is just cameo to the original building. Stanard recommends a reduction in valuation to the building. Assessor Rogers agreed with Stanard and recommends a reduction in value. A motion was made by Brown and seconded by Corman to accept the County Assessors recommendation of a reduction in value. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 2:45 p.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk